

EXHIBIT A

Professional services rendered in December 2010

12/15/10	A.E. Moran	Telephone conference with Ms. Finke on deduction timing issue.	0.30
12/15/10	A.E. Moran	Consider deduction timing question and check prior research.	0.80
12/16/10	M.A. Leon	Research regarding rules applicable to deduction of retirement plan contributions; telephone conference and correspondence with Ms. Moran regarding same.	2.00

Name	Hours	Rate	Value
A.E. Moran	1.10	640.00	704.00
M.A. Leon	2.00	495.00	990.00
Total	3.10		1,694.00

Total Fees	\$1,694.00
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Disbursements:

Duplicating	0.90
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Total Disbursements	<u>\$0.90</u>
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Total This Statement	<u>\$1,694.90</u>
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